WHAT IS CLAIMED IS:

1. A semiconductor device comprising:

grooves formed on a main surface of a semiconductor substrate,

silicone oxide films embedded in insides of said grooves,

a first active region surrounded by said grooves and disposed on a first part of said main surface of said semiconductor substrate,

a first field effect transistor having a first gate oxide film formed on a main surface of said first active region,

a second active region surrounded by said grooves and disposed on a second part on said main surface of said semiconductor substrate, and

a second field effect transistor having a second gate oxide film, having a thickness different from that of said first gate oxide film, formed on a main surface on said second active region, wherein

an end shape of said second active region is the same as that of said first active region.

2. The semiconductor device according to Claim 1, wherein

the widths of said grooves surrounding said first

25 active region and said second active region are equal;

and

the heights of these grooves from bottom surfaces to

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surfaces of said silicon oxide films are equal.

3. The semiconductor device according to Claim 1 further comprising:

an inter-layer insulating film formed on a surface of said first field effect transistor and having an opening reachable to said first field effect transistor, and

a capacitor connected to said first field effect transistor through said opening, wherein

than the thickness of said second gate oxide film.

4. The semiconductor device according to Claim 2 further comprising:

an inter-layer insulating film formed on a surface of said first field effect transistor and having an opening reachable to said first field effect transistor, and

a capacitor connected to said first field effect transistor through said opening, wherein

- the thickness of the first gate oxide film is larger than the thickness of said second gate oxide film.
 - 5. A method of manufacturing a semiconductor device comprising steps of:

forming grooves surrounding first and second active regions disposed on a main surface of a semiconductor substrate.

forming a first silicon oxide film embedded in said

grooves,

forming a second silicon oxide film covering said first and second active regions,

forming a first mask having an opening corresponding to said first active region on a surface of said second silicon oxide film and etching said second silicon oxide film,

forming a first gate oxide film on said main surface of said first active region,

10 removing said first mask,

forming a second mask having an opening corresponding to said second active region and etching said second silicon oxide film,

removing said second mask,

forming a second gate oxide film on main surfaces of said first and second active regions, and

forming a first field effect transistor and a second field effect transistor respectively on said main surfaces of said first and second active regions.

20 6. The method of manufacturing the semiconductor device according to Claim 5, wherein

said first mask is a polycrystalline film.

- 7. The method of manufacturing the semiconductor device according to Claim 5, further comprising steps of:
- forming an inter-layer insulating film,

forming an opening in said inter-layer insulating film reachable to said first field effect transistor,

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forming a capacitor reachable to said first field effect transistor through said opening.

8. The method of manufacturing the semiconductor device according to Claim 6, further comprising steps of:

forming an inter-layer insulating film,

forming an opening in said inter-layer insulating film reachable to said first field effect transistor,

forming a capacitor reachable to said first field effect transistor through said opening.

9. The method of manufacturing the semiconductor device according to Claim 7, further comprising steps of:

injecting a channel of said first field effect transistor into said first active region after forming said first mask and before etching said second silicon oxide film on said main surface of said first active region, and

injecting a channel of said second field effect transistor into said second active region after forming said second mask and before etching said second silicon oxide film on said main surface of said second active region.

10. The method of manufacturing the semiconductor device according to Claim 8, further comprising steps of:

injecting a channel of said first field effect

transistor into said first active region after forming

said first mask and before etching said second silicon

oxide film on said main surface of said first active

region, and

injecting a channel of said second field effect transistor into said second active region after forming said second mask and before etching said second silicon oxide film on said main surface of said second active region.